

CERTIFICATE - City of Delphos, Kansas 2016 Budget

To the Clerk of Ottawa County, State of Kansas

We, the undersigned officers of

City of Delphos

certify that: 1) the hearing mentioned in the attached publication was held;  
2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditure for the various funds for the year 2016; and 3) the Amount(s)  
of 2015 Ad Valorem Tax are within statutory limitations for the 2016 Budget.

Table of Contents:	K.S.A.	Page No.	2016 Adopted Budget		County Clerk's Use Only
			Expenditures	Amount of 2015 Ad Valorem Tax	
Computation to Det. Limit for 2016		2	0	0	
MVT, RVT, 16/20M Tax Allocation		3	0	0	
Schedule of Transfers		4	0	0	
Statement of Indebtedness		5	0	0	
Statement of Lease Purchases - NONE			0	0	
General	79-1953	6	212,922	81,656	
Library	12-1220	7	11,721	4,377	
Special Highway		8	16,841	0	
Special Park & Rec		9	10,251	0	
Equipment Reserve		10	17,415	0	
Water Utility		11	161,979	0	
Sewer Utility		12	53,994	0	
Refuse		13	11,031	0	
Capital Improvement Res		14	0	0	
Community Improvement		15	0	0	
Water Reserve		16	54,733	0	
Sewer Reserve		17	0	0	
Sewer Project P & I	Ordinance	18	47,472	0	
Water Project Fund		19	0	0	
Water Park Fund		20	0	0	
Sales Tax Fund		21	0	0	
Total			598,359	86,033	

2016 Adopted Budget

	K.S.A.	Page	Amount of 2015 Ad Expenditures Valorem Tax	County Clerk's Use Only
Table of Contents:				
Hearing Notice/Budget Summary		22		
Publication				
Charters/Election Questions				
Final Assessed Valuation				

State Use Only:

Received \_\_\_\_\_

Reviewed by \_\_\_\_\_

Follow-up: Yes \_\_\_ No \_\_\_

Assisted by:

Steve Seawall  
Custom Micro Works  
15104 NW 94 Road  
Topeka, KS 66618-9532

Attest: \_\_\_\_\_, 2015 (If not assisted so state)

County Clerk

*Spencer H. Pearson*  
*Scott Portman*  
*Long Shree*

Governing Body

List any resolution setting a fund levy limit:

Computation to Determine Limit for 2016 Budget

		Amount of Levy
1. Total tax levy amount in 2015 budget		84,614
2. Debt service levy in 2015 budget		0
3. Tax levy excluding debt service (1 - 2)		84,614
2015 Valuation Info. for Valuation Adjustments:		
4. New Improvements for 2015	1,124	
5. Increase in personal property for 2015		
5a. Personal property 2015	29,339	
5b. Personal property 2014	<u>30,720</u>	
5c. Increase in personal property (5a - 5b) If 5c is negative, enter a zero		0
6. Valuation of annexed territory for 2015		
6a. Real estate	0	
6b. State assessed	0	
6c. New improvements	<u>0</u>	
6d. Total adjustment (6a + 6b - 6c)		0
7. Valuation of property changed in use during 2015		<u>0</u>
8. Total valuation adjustment (4 + 5c + 6d + 7)		<u>1,124</u>
9. Total estimated valuation July 1, 2015	1,459,192	
10. Total valuation less valuation adjustment (9 - 8)		1,458,068
11. Factor for increase (8 divided by 10)		.00077
12. Amount of increase (11 times 3)		<u>65</u>
13. Maximum tax levy, excluding debt service, prior to CPI adjustment (3 + 12)		<u>84,679</u>
14. Debt service levy in this 2016 budget		<u>0</u>
15. Tax levy, including debt service, prior to CPI adjustment (13 + 14)		<u>84,679</u>
16. Consumer Price Index for all urban consumers for calendar year 2014		<u>1.6000 %</u>
17. Consumer Price Index adjustment (3 times 16)		<u>1,354</u>
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 + 17)		<u>86,033</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount on line 18, you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Allocation of Motor Vehicle Tax, Rec Vehicle Tax, 16/20M Vehicle Tax, Com Vehicle Tax and Watercraft Tax

2015 Budgeted Fund	Tax Levy Amount in 2015 Budget	Allocation for Year 2016				
		MVT	RVT	16/20M Veh Tax	Commercial Veh Tax	Watercraft Veh Tax
General	80,239	15,438	278	670	957	0
Library	4,375	842	15	37	52	0
	84,614	16,280	293	707	1,009	0

Schedule of Transfers

Year Fund Transferred From:		Funds Transferred To:	Amount	Statutory Authority
2015	General	Equipment Reserve	10,000	KSA 12-1,117
2015	Water Utility	Water Reserve	5,000	KSA 12-825d
2015	Sewer Utility	Sewer Project P & I	23,800	KSA 12-825d
			<u>38,800</u>	
2016	Water Utility	Water Reserve	10,000	KSA 12-825d
2016	Sewer Utility	Sewer Reserve	9,600	KSA 12-825d
2016	Sewer Utility	Sewer Project P & I	23,770	KSA 12-825d
2016	Refuse	General	6,392	Close out Fund
			<u>49,762</u>	

Statement of Indebtedness

Issue Date	Retire Date	Interest Rate	Amount of Bonds Issued	Amount Outstanding 1-1-2015	Due Date Interest/Principal	Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal
Gen Obl Bonds									
Water Lines									
6/13	6/53	2.75	1,187,000	1,170,345	6/20	32,184	17,113	31,714	17,584
				<u>1,170,345</u>		<u>32,184</u>	<u>17,113</u>	<u>31,714</u>	<u>17,584</u>
Other									
KS Water Supply Loan									
6/14	8/24	2.08	83,593	50,156	2/1 & 8/1	1,192	4,488	1,082	4,598
KS Water Pollution									
11/97		3.32	350,267	56,576	3/10 & 9/10	1,697	22,073	958	22,812
				<u>106,732</u>		<u>2,889</u>	<u>26,561</u>	<u>2,040</u>	<u>27,410</u>



		Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1		67,475	50,594	35,083
Cancelled Prior Year Encumbrances		0		
<b>Receipts</b>				
Ad Valorem Tax		75,848	80,239	0
Motor Vehicle Tax		15,250	15,320	15,438
Rec Vehicle Tax		213	192	278
16/20M Vehicle Tax		1,598	590	670
Commercial Vehicle Tax		0	0	957
Delinquent Tax		3,585	0	0
Sales Tax-City		11,540	12,000	12,000
Sales Tax-County		19,626	22,000	22,000
Franchise Fees		16,577	16,500	16,500
Licenses and Permits		1,073	1,000	1,000
Court Fees		70	498	498
Fines and Forfeitures		1,136	2,000	2,000
Rents		150	800	800
Interest Income		155	150	150
Utility Service Charges		58	2,500	2,500
Gifts and Donations		500	0	0
Fire Reimbursement		0	3,341	3,500
Reimbursed Expenses		13,124	6,359	6,500
Transfer from Refuse		0	0	6,392
Transfers In		3,293	0	0
Miscellaneous		3,011	1,000	5,000
<b>Total Receipts</b>		<b>166,807</b>	<b>164,489</b>	<b>96,183</b>
<b>Resources Available</b>		<b>234,282</b>	<b>215,083</b>	<b>131,266</b>
<b>Expenditures</b>				
General Government	Personal Services	80,295	73,000	80,000
	Contractual Services	57,988	60,000	60,000
	Materials and Supplies	7,283	5,000	5,000
	Capital Outlay	3,429	5,000	23,422
	Other/Misc.	521	1,000	0
		<b>149,516</b>	<b>144,000</b>	<b>168,422</b>
Municipal Court	Personal Services	1,938	2,000	2,000
	Contractual Services	44	500	1,000
	Materials and Supplies	246	500	1,000
		<b>2,228</b>	<b>3,000</b>	<b>4,000</b>
Police	Personal Services	11,473	10,000	11,000
	Contractual Services	252	500	1,500
	Materials and Supplies	583	1,000	2,000
		<b>12,308</b>	<b>11,500</b>	<b>14,500</b>
Fire	Personal Services	6,190	6,000	7,000
	Contractual Services	2,282	3,000	3,000
	Materials and Supplies	79	500	1,000
		<b>8,551</b>	<b>9,500</b>	<b>11,000</b>
Streets	Contractual Services	650	1,000	10,000
	Materials and Supplies	435	1,000	5,000
		<b>1,085</b>	<b>2,000</b>	<b>15,000</b>
Transfers out	Transfer to Equip Res	10,000	10,000	0
		<b>10,000</b>	<b>10,000</b>	
<b>Total Expenditures</b>		<b>183,688</b>	<b>180,000</b>	<b>212,922</b>
Unencumbered Cash Balance, Dec. 31		50,594	35,083	xxxxxxxxxxxxx
Non-Appropriated Balance				0
Total Expenditures and Non-Appropriated Balance				212,922
Tax Required				81,656
Delinquency Computation				0
Amount of 2015 Ad Valorem Tax				81,656

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	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	5,699	11,799	7,621
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
State Motor Fuels Tax	9,163	9,210	9,220
<b>Total Receipts</b>	9,163	9,210	9,220
<b>Resources Available</b>	14,862	21,009	16,841
<b>Expenditures</b>			
Streets			
Contractual Services	0	3,000	8,000
Materials and Supplies	3,063	5,500	8,841
Capital Outlay	0	4,888	0
	3,063	13,388	16,841
<b>Total Expenditures</b>	3,063	13,388	16,841
Unencumbered Cash Balance, Dec. 31	11,799	7,621	0

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	3,686	5,451	4,451
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
Sales Tax-City	5,800	5,000	5,800
<b>Total Receipts</b>	5,800	5,000	5,800
<b>Resources Available</b>	9,486	10,451	10,251
<b>Expenditures</b>			
Parks and Recreation			
Personal Services	1,292	1,500	1,500
Contractual Services	1,774	3,000	3,000
Materials and Supplies	969	0	0
Capital Outlay	0	1,500	5,751
	4,035	6,000	10,251
<b>Total Expenditures</b>	4,035	6,000	10,251
Unencumbered Cash Balance, Dec. 31	5,451	4,451	0

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	4,411	12,415	17,415
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
Interest Income	4	0	0
Transfer from Gen Fund	10,000	10,000	0
<b>Total Receipts</b>	10,004	10,000	0
<b>Resources Available</b>	14,415	22,415	17,415
<b>Expenditures</b>			
Equipment Reserve                      Capital Outlay	2,000	5,000	17,415
	2,000	5,000	17,415
<b>Total Expenditures</b>	2,000	5,000	17,415
Unencumbered Cash Balance, Dec. 31	12,415	17,415	0

City of Delphos  
Water Utility

State of Kansas  
2016 Budget Form

		Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1		58,584	82,456	61,979
Cancelled Prior Year Encumbrances		0		
<b>Receipts</b>				
Utility Service Charges		101,994	99,500	100,000
Miscellaneous		1,551	0	0
<b>Total Receipts</b>		103,545	99,500	100,000
<b>Resources Available</b>		162,129	181,956	161,979
<b>Expenditures</b>				
Water Utility	Personal Services	21,665	25,000	25,000
	Contractual Services	15,072	20,000	20,000
	Materials and Supplies	4,075	5,000	5,000
	Capital Outlay	545	10,000	47,001
	Debt Service	1,315	0	0
	GO Bond Principal	0	0	17,584
	GO Bond Interest	0	0	31,714
		42,672	60,000	146,299
Debt Service	GO Bond Principal	0	17,113	0
	GO Bond Interest	0	32,184	0
	Loan Principal	0	4,488	4,598
	Loan Interest	0	1,192	1,082
			54,977	5,680
Transfers out	Transfer to Water Res	37,001	5,000	10,000
		37,001	5,000	10,000
<b>Total Expenditures</b>		79,673	119,977	161,979
Unencumbered Cash Balance, Dec. 31		82,456	61,979	0

City of Delphos  
Sewer Utility

State of Kansas  
2016 Budget Form

		Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1		1,950	2,694	394
Cancelled Prior Year Encumbrances		0		
<b>Receipts</b>				
Sewer Service Fees		44,567	43,000	53,600
<b>Total Receipts</b>		44,567	43,000	53,600
<b>Resources Available</b>		46,517	45,694	53,994
<b>Expenditures</b>				
Sewer Utility	Personal Services	11,998	12,000	12,000
	Contractual Services	4,225	4,000	4,000
	Materials and Supplies	3,800	2,500	2,500
	Capital Outlay	0	3,000	2,124
		20,023	21,500	20,624
Transfers out	Transfer to Sewer Res	0	0	9,600
	Transfer to Sewer Proj	23,800	23,800	23,770
		23,800	23,800	33,370
<b>Total Expenditures</b>		43,823	45,300	53,994
Unencumbered Cash Balance, Dec. 31		2,694	394	0

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	6,634	7,831	7,831
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
Trash Service Fees	19,729	20,000	3,200
<b>Total Receipts</b>	19,729	20,000	3,200
<b>Resources Available</b>	26,363	27,831	11,031
<b>Expenditures</b>			
Trash Utility                      Contractual Services	18,532	20,000	4,639
	18,532	20,000	4,639
Transfers out                      Transfer to General Fund	0	0	6,392
			6,392
<b>Total Expenditures</b>	18,532	20,000	11,031
Unencumbered Cash Balance, Dec. 31	7,831	7,831	0



	Prior Year Actual 2014
Unencumbered Cash Balance, Jan. 1	0
Cancelled Prior Year Encumbrances	0
Receipts	
Gifts and Donations	100,000
Total Receipts	100,000
Resources Available	100,000
Expenditures	
Total Expenditures	0
Unencumbered Cash Balance, Dec. 31	100,000

	Prior Year Actual 2014
Unencumbered Cash Balance, Jan. 1	20,000
Cancelled Prior Year Encumbrances	0
Receipts	
Interest Income	92
Total Receipts	92
Resources Available	20,092
Expenditures	
Total Expenditures	0
Unencumbered Cash Balance, Dec. 31	20,092

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	56,420	42,733	44,733
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
Transfer from Water	37,001	5,000	10,000
<b>Total Receipts</b>	37,001	5,000	10,000
<b>Resources Available</b>	93,421	47,733	54,733
<b>Expenditures</b>			
Water Utility	1,380	3,000	54,733
Contractual Services	1,380	3,000	54,733
Debt Service	16,665	0	0
GO Bond Principal	32,643	0	0
GO Bond Interest	49,308		
<b>Total Expenditures</b>	50,688	3,000	54,733
Unencumbered Cash Balance, Dec. 31	42,733	44,733	0

City of Delphos  
Sewer Reserve

State of Kansas  
2016 Budget Form

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	19	19	19
Cancelled Prior Year Encumbrances	0		
Receipts			
Transfer from Sewer	0	0	9,600
Total Receipts	0	0	9,600
Resources Available	19	19	9,619
Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance, Dec. 31	19	19	9,619

City of Delphos  
Sewer Project P & I

State of Kansas  
2016 Budget Form

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	28,616	28,672	23,702
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
Interest Income	26	0	0
Transfer from Sewer	23,800	23,800	23,770
<b>Total Receipts</b>	23,826	23,800	23,770
<b>Resources Available</b>	52,442	52,472	47,472
<b>Expenditures</b>			
Sewer Utility			
Capital Outlay	0	5,000	23,702
Loan Principal	21,358	22,073	22,812
Loan Interest	2,412	1,697	958
	23,770	28,770	47,472
<b>Total Expenditures</b>	23,770	28,770	47,472
Unencumbered Cash Balance, Dec. 31	28,672	23,702	0

City of Delphos  
Water Project Fund

State of Kansas  
2016 Budget Form

	Prior Year Actual 2014
Unencumbered Cash Balance, Jan. 1	500,137
Cancelled Prior Year Encumbrances	0
<b>Receipts</b>	
Federal Grants	80,000
GO Bond Proceeds	36,464
<b>Total Receipts</b>	116,464
<b>Resources Available</b>	616,601
<b>Expenditures</b>	
Water Utility	
Contractual Services	538,637
Capital Outlay	72,704
	611,341
<b>Total Expenditures</b>	611,341
Unencumbered Cash Balance, Dec. 31	5,260



NOTICE OF HEARING 2016 Budget

The governing body of City of Delphos will meet on the  
18th day of August, 2015 at 7:00 pm at  
City Hall for the purpose of hearing and answering objections of  
taxpayers relating to the proposed use of all funds and the amount of 2015 ad valorem tax.  
Detailed budget information is available at City Hall  
and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2016 Expenditures" and the "Amount of 2015 Ad Valorem Tax" establish  
the maximum limits of the 2016 budget. The "Est Tax Rate" is subject to change  
depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2014		2015		Proposed Budget 2016		
	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Estimate of Expenditures	Actual Tax Rate	Expenditures	Amount of 2015 Ad Valorem Tax	Est Tax Rate
General	183,688	53.469	180,000	55.021	212,922	81,656	55.960
Library	9,842	3.000	10,396	3.000	11,721	4,377	3.000
Special Highway	3,063		13,388		16,841	0	.000
Special Park & Rec	4,035		6,000		10,251	0	.000
Equipment Reserve	2,000		5,000		17,415	0	.000
Water Utility	79,673		119,977		161,979	0	.000
Sewer Utility	43,823		45,300		53,994	0	.000
Refuse	18,532		20,000		11,031	0	.000
Capital Improvement Res	0		0		0	0	.000
Community Improvement	0		0		0	0	.000
Water Reserve	50,688		3,000		54,733	0	.000
Sewer Reserve	0		0		0	0	.000
Sewer Project P & I	23,770		28,770		47,472	0	.000
Water Project Fund	611,341		0		0	0	.000
Water Park Fund	0		0		0	0	.000
Sales Tax Fund	0		0		0	0	.000
Totals	1,030,455	56.469	431,831	58.021	598,359	86,033	58.960
Less: Transfers	0		38,800		49,762		
Net Expenditures	1,030,455		393,031		548,597		
Total Tax Levied	83,000		84,614				
Assessed Valuation		1,469,829		1,458,326		1,459,192	

	Outstanding Indebtedness, January 1,		
	2013	2014	2015
General Obligation Bonds	0	1,187,000	1,170,345
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	200,000	200,000	0
Lease Purchase Principal	0	0	0
Other Debt	98,601	161,527	106,732
Total	298,601	1,548,527	1,277,077

Clerk